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**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**COMPONENT UNIT FINANCIAL STATEMENTS
JUNE 30, 2006**

**AND
INDEPENDENT AUDITORS' REPORT**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/10/07



**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**COMPONENT UNIT FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED JUNE 30, 2006
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 823-1717

Fax (318) 823-5121

E-Mail: chcpas@bellsouth.net

INDEPENDENT AUDITORS' REPORT

The Honorable Judges of the
Fourth Judicial District Court
Judicial Expense Fund
Monroe, Louisiana

We have audited the accompanying component unit financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Fourth Judicial District Court, Judicial Expense Fund, a component unit of the Ouachita Parish Police Jury as of and for the year ended June 30, 2006, which collectively comprise the Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Fourth Judicial District Court, Judicial Expense Fund's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Fourth Judicial District Court, Judicial Expense Fund, as of June 30, 2006, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2006, on our consideration of the Fourth Judicial District Court, Judicial Expense Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis and budgetary comparison information on pages 3 through 7 and 32 through 38 are not a required part of the component unit financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fourth Judicial District Court, Judicial Expense Fund's component unit financial statements. The introductory section and supplementary information are presented for purposes of additional analysis and are not a required part of the component unit financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the component unit financial statements. The supplementary information and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, are fairly stated in all material respects in relation to the component unit financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the component unit financial statements and, accordingly, we express no opinion on it.

Cameron, Hines & Hartt (APAC)

West Monroe, Louisiana
December 6, 2006

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**Required Supplemental Information (Part A)
Management Discussion and Analysis**

Fourth Judicial District Court

PARISHES OF MOREHOUSE AND OUACHITA

300 ST. JOHN - SUITE 400

Monroe, Louisiana 71201



SCOTT F. KADAR
JUDICIAL ADMINISTRATOR

TELEPHONE (318) 361-2252
FAX (318) 361-2230
E-MAIL: skadar@4jdc.com

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Fourth Judicial District Court provides an overview of the Court's activities for the year ended June 30, 2006. Please read it in conjunction with the Court's financial statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Court as a whole and present a longer-term view of the Court's finances. Fund financial statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements also report the Court's operations in more detail than the government-wide statements by also providing information about all the Court's governmental funds.

These financial statements consist of three sections: Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and supplementary information.

Reporting the Court as a Whole

The Statement of Net Assets and the Statement of Activities

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Court's net assets and changes in them. The Court's net assets - the difference between assets and liabilities - measure the Court's financial position. The increases or decreases in the Court's net assets are an indicator of whether its financial position is improving or deteriorating. Other non-financial factors, however, such as number of cases handled by District Court as well as the number of judgeships approved by the State Legislature and the State's economic condition should be considered in order to assess the overall condition of the Court.

Currently, the Court has only governmental activities that provide for personnel, equipment, supplies, and other costs related to the proper administration of the District Court. Primarily, court costs, fees, grants, warrants, and interest finance these activities.

Reporting the Court's Funds

Fund Financial Statements

The fund financial statements provide detailed information about the Court's funds, not the Court as a whole. In addition to accounting for the court costs and fees and other revenues that finance activities of District Court, the Court also accounts for appropriations received from the Department of Health and Human Resources, State of Louisiana, related to child support cases and from the State of Louisiana Supreme Court to administer the Drug Court. The General Fund, the Child Support Fund, and the Court Services Fund are all governmental funds that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures only cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Court's operations and the services it provides. Governmental fund information helps you determine the amount of financial resources available to be spent in the near future to finance the Court's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and the governmental funds are shown in a reconciliation following the fund financial statements.

THE COURT AS A WHOLE

For the year ended June 30, 2006, net assets changed as follows:

Beginning net assets	\$	2,382,414
Increase (Decrease) in net assets		<u>26,905</u>
Ending net assets	\$	2,409,319

This reflects a constant level of government activities for the year. It should be noted that there was a decrease in the (TASC) Truancy Assessment and Service Center activity from the prior year. The Court discontinued participation and obtained \$26,171 in less grants from the prior year related to this program and the expenditures related to Truancy decreased \$46,404. The Court participated in a Juvenile Drug Court program for the first time this year. Additional revenues of \$60,883 and additional expenses of \$60,292 were related to this program funded by the State of Louisiana Supreme Court. The Court also had additional salaries, retirement costs, supplies, and travel costs totaling \$23,033 more than the prior year. Additional staff and expenses related to payroll not reimbursed by the Supreme Court due to budget limits contributed to the increase in the cost of government. The Court also had \$65,370 in additional court fees collected during the year ended June 30, 2006.

This is also the first year the Fourth Judicial District Court Judicial Expense Fund has elected to include an impress payroll account. The payroll account is funded by warrant revenue from the Ouachita Parish Sheriff's Department, the Morehouse Parish Sheriff's Department, and the Morehouse Parish Clerk of Court. Total warrant revenue for the current year was \$782,397 and expenses for the current year was \$774,194. The beginning net assets of the general fund were restated by an increase of \$10,518 related to this account.

Governmental Activities

The Court's assets exceeded its liabilities at the close of the fiscal year 2006 by \$2,409,319. For the fiscal year ended June 30, 2006, the net assets increased by \$26,905 (or 1%) and the Court's revenue increased by \$195,577 (or 7%).

To aid in the understanding of the Statement of Activities some additional explanation is provided. Its format is significantly different than that of the Statement of Revenues, Expenses, and Changes in Fund Balance. The expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net Revenue/ (Expense). The reason for this kind of format is to highlight the relative financial burden of each of the governmental functions. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Court costs and fees reported represent the majority of the revenues for the District Court function.

All other governmental revenues (such as interest) are reported as general.

THE COURT'S FUNDS

The following schedule presents a summary of general and special revenue funds net assets:

	<u>Net Assets as of</u>	
	<u>June 30, 2006</u>	<u>June 30, 2005</u>
Current and noncurrent assets	\$ 2,588,326	\$ 2,511,460
Current and noncurrent liabilities	<u>179,007</u>	<u>129,046</u>
Net Assets:		
Investments in capital assets, net	\$ 116,925	\$ 105,836
Unrestricted	2,271,937	2,266,060
Restricted	<u>20,457</u>	<u>10,518</u>
Total net assets	<u>\$ 2,409,319</u>	<u>\$ 2,382,414</u>

Net assets of the Court increased by \$37,423 (or 2%) from June 30, 2005 to June 30, 2006.

The following schedule presents a summary of general and special revenue fund revenues and expenditures for the fiscal year ended June 30, 2006, and the amount and percentage of increases and decreases in relation to the prior year.

	<u>FYE 2006</u>	<u>Percent</u>	<u>Increase</u>	<u>Percent</u>
	<u>Amount</u>	<u>of Total</u>	<u>(Decrease)</u>	<u>Increase</u>
			<u>From</u>	<u>(Decrease)</u>
			<u>FYE 2005</u>	
Revenues:				
Operating grants	\$ 260,899	9%	\$ (15,344)	(6%)
Intergovernmental	2,087,624	75%	177,670	9%
Charges for services	381,648	14%	15,549	4%
Interest	69,223	2%	19,249	39%
Other	<u>255</u>		<u>(1,547)</u>	<u>(86%)</u>
Total revenues	\$ 2,799,649	100%	\$ 195,577	7%

Operating grants decreased due to the discontinued TASC Program during the year. Intergovernmental revenues increased due to the new Juvenile Drug Program implemented during the year and additional court fees from the Ouachita Parish Sheriff's Department. Interest revenue increased due to the higher interest rates earned on all accounts during the current year.

	FYE 2006 Amount	Percent of Total	Increase (Decrease) From FYE 2005	Percent Increase (Decrease)
Expenditures:				
District Court	\$ 2,732,281	98%	\$ 168,983	7%
Capital Outlay	51,552	2%	(5,119)	(9%)
Total expenditures	\$ 2,783,833	100%	\$ 163,864	6%

District Court expenditures increased moderately during 2006. The increase in District Court expenditures was due to increases in salaries, related retirement expense, insurance and supplies.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, the General Fund and Special Revenue Funds budgets were revised one time. The General Fund budget amendment was an increase in anticipated grant receipts and a decreased amount of fees collected from the Morehouse Parish Sheriff's Office and increased amount of fees collected from the Ouachita Parish Sheriff's Office. The Special Revenue Fund budget amendments were due to an increase in appropriations as a result of additional fees received as well as decreases in asset expenditures, salaries, and supplies with increases in insurance and professional fees expenditures.

The actual general fund revenues were more than the final budget by \$755,353. Actual general fund expenditures were less than the final budget by \$721,394. The payroll account was not budgeted for the current period.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2006 the Court had \$116,925 invested in capital assets including computer equipment and office furniture and equipment (See table below).

Computer equipment, including software	\$ 94,709
Office equipment and furniture	<u>22,216</u>
Ending net assets	\$ 116,925

This year's major additions included one notebook computer, a printer, ten mini tower desk computers, a sound mixer, a paper folder machine, a file server, an exchange server, a domain server, and computer software.

Debt

At year end, the Court had a total of \$83,727 estimated for accrued compensated absences that represents the future liability for vacation earned but not used by District Court employees. That is an increase of fifty-six percent as shown in the following table.

Accrued compensated absences	\$ 83,727
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ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Court operations are funded extensively by the Parishes of Morehouse and Ouachita. The annual budget for the Court anticipates a flat growth with very little change except for potential grant participation beyond previous activity.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with general overview of the Court's finances and to show the Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Judicial Administrator's Office at The Fourth Judicial District Court, 300 St. John, Suite 400, Monroe, Louisiana.

A handwritten signature in black ink, appearing to read "Scott F. Kadar". The signature is fluid and cursive, with a long horizontal stroke at the end.

Scott F. Kadar
Judicial Administrator

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

Government-Wide Financial Statements

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**STATEMENT OF NET ASSETS
JUNE 30, 2006**

ASSETS	<u>Governmental Activities</u>
Cash In Bank	\$ 2,240,319
Prepaid Expenses and Deposits	5,601
Due From Other Governmental Units	216,211
Accounts Receivable	9,270
Capital Assets	<u>116,925</u>
Total Assets	<u>\$ 2,588,326</u>
LIABILITIES	
Accrued and Other Liabilities	\$ 42,540
Due to Other Governmental Units (Payroll taxes and overpaid court fees)	52,740
Compensated Absences Payable	<u>83,727</u>
Total Liabilities	<u>\$ 179,007</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	\$ 116,925
Unrestricted	2,271,937
Restricted	<u>20,457</u>
Total Net Assets	<u>\$ 2,409,319</u>
Total Liabilities and Net Assets	<u>\$ 2,588,326</u>

The accompanying notes are an integral part of this financial statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2006**

	Program Revenues			Changes in Net Assets
	Expenses	Operating Charges for Services	Capital Grants and Contributions	
Function/Program Activities:				
Government Activities:				
Judicial Expense Fund	\$ 1,216,739	\$	\$ 187,545	\$ (1,029,194)
Child Support	618,716		8,189	(610,527)
Court Services				
Misdemeanor Probation	419,946	361,802	8,189	(49,955)
Drug Court	457,051	19,276	56,976	(380,799)
Juvenile Drug Court	60,292	570		(59,722)
Total Government Activities	\$ 2,772,744	\$ 381,648	\$ 260,899	\$ (2,130,197)
General Revenues:				
Intergovernmental				\$ 2,087,624
Interest				69,223
Other				255
Total General Revenues				<u>\$ 2,157,102</u>
Changes in Net Assets				\$ 26,905
NET ASSETS-BEGINNING				<u>2,382,414</u>
NET ASSETS - ENDING				<u>\$ 2,409,319</u>

The accompanying notes are an integral part of this financial statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

Fund Financial Statements

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2006**

	General Fund	Child Support Fund	Court Services Fund	Total Governmental Funds †
ASSETS				
Cash In Bank	\$ 663,911	\$ 1,325,643	\$ 250,765	\$ 2,240,319
Prepaid Expenses and Deposits	3,583	1,609	409	5,601
Due From Other Governmental Units	42,637	45,844	127,730	216,211
Due From Other Funds		45,404		
Accounts Receivable	736	3,094	5,440	9,270
Total Assets	\$ 710,867	\$ 1,421,594	\$ 384,344	\$ 2,471,401
LIABILITIES AND FUND BALANCES				
Liabilities				
Accrued and Other Liabilities	\$ 26,579	\$ 6,301	\$ 9,660	\$ 42,540
Due to Other Governmental Units (Payroll taxes and overpaid court fees)	7,385	9,434	35,921	52,740
Compensated Absences Payable	9,028	20,684	54,015	83,727
Due to Other Funds	45,404			
Total Liabilities	\$ 88,396	\$ 36,419	\$ 99,596	\$ 179,007
Fund Balances				
Unrestricted	\$ 602,014	\$ 1,385,175	\$ 284,748	\$ 2,271,937
Restricted	20,457			20,457
Total Fund Balances	\$ 622,471	\$ 1,385,175	\$ 284,748	\$ 2,292,394
Total Liabilities and Fund Balances	\$ 710,867	\$ 1,421,594	\$ 384,344	\$ 2,471,401

† After internal receivables and payables have been eliminated.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2006**

*Amounts reported for governmental activities in the
Statement of Net Assets are different because:*

Total Fund Balances - Total Governmental Funds	\$ 2,292,394
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	<u>116,925</u>
Net Assets of Governmental Activities	<u>\$ 2,409,319</u>

The accompanying notes are an integral part of this financial statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2006**

	General Fund	Child Support Fund	Misdemeanor Probation Fund	Drug Court Fund	Juvenile Drug Court	Total Governmental Funds
REVENUES						
Court Fees	\$ 303,132	\$ 548,779	\$ 361,802	\$ 19,276	\$ 570	\$ 1,233,559
Supreme Court Receipts				393,024	60,292	453,316
Grant Revenue	187,545	8,189	8,189	56,976		260,899
Warrant Revenue	782,397					782,397
Interest Income	15,789	44,597	8,816		21	69,223
Other Income	62	166	27			255
Total Revenue	\$ 1,288,925	\$ 601,731	\$ 378,834	\$ 469,276	\$ 60,883	\$ 2,799,649
EXPENDITURES						
Asset Expenditures	\$ 14,146	\$ 12,553	\$ 24,853	\$	\$	\$ 51,552
Small Asset Expenditures	11,377	6,135	5,545	700	2,152	25,909
Court Reporter/Process Costs	3,867					3,867
Insurance Expense	100,170	40,915	45,268	10,825		197,178
Internet Access	5,009	1,144	1,638	782	514	9,087
Miscellaneous	2,881	107	155	132	1	3,276
Office Supplies and Postage	12,318		2,252	1,752	41	16,363
Payroll Taxes	24,353	8,766	3,601	1,707		38,427
Professional Fees	76,276	77,432	50,975	215,635	46,194	466,512
Reference Material and Dues	797	43,156	66			44,019
Rent - Equipment & Parking	17,351	15,331	7,236	408	464	40,790
Repair, Maintenance, & Warranty	6,621	1,309	8,012	332	198	16,472
Retirement Expense	123,592	60,234	29,572	14,845		228,243
Salaries	796,504	340,515	234,625	133,544		1,505,188
Seminars, Meetings, & Travel	16,390	7,970	1,559	12,748	10,121	48,788
Supplies		7,380	7,778	60,911	331	76,400
Telephone & Utility Expense	3,341	1,730	4,567	923	176	10,737
Training	700		125	100	100	1,025
Total Expenditures	\$ 1,215,693	\$ 624,677	\$ 427,827	\$ 455,344	\$ 60,292	\$ 2,783,833
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	\$ 73,232	\$ (22,946)	\$ (48,993)	\$ 13,932	\$ 591	\$ 15,816
Other Financing Sources (Uses)						
Operating Transfers In	\$ 30,000	\$	\$	\$	\$	\$ 30,000
Operating Transfers Out		(30,000)				(30,000)
Total Other Financing Sources (Uses)	\$ 30,000	\$ (30,000)	\$	\$	\$	\$ 0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	\$ 103,232	\$ (52,946)	\$ (48,993)	\$ 13,932	\$ 591	\$ 15,816
FUND BALANCE - BEGINNING	519,239	1,438,121	335,225	(16,007)		2,276,578
FUND BALANCE - ENDING	\$ 622,471	\$ 1,385,175	\$ 286,232	\$ (2,075)	\$ 591	\$ 2,292,394

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2006**

*Amounts reported for governmental activities in the
Statement of Net Assets are different because:*

Net Change in Fund Balance - Total Governmental Funds	\$ <u>15,816</u>
<p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:</p>	
Capital Asset Purchases Capitalized	\$ 51,552
Depreciation Expense	<u>(40,463)</u>
	\$ <u>11,089</u>
Change in Net Assets of Governmental Activities	\$ <u><u>26,905</u></u>

The accompanying notes are an integral part of this financial statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2006**

	<u>Agency Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ <u>2,984</u>
Total Assets	\$ <u><u>2,984</u></u>
LIABILITIES	
Restitution to Court Ordered Recipients Payable	\$ <u>2,984</u>
Total Liabilities	\$ <u><u>2,984</u></u>

The accompanying notes are an integral part of this financial statement.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Judicial Expense Fund complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Government Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent sections of this note. For the fiscal year ended June 30, 2003, the Judicial Expense Fund has adopted the new financial reporting requirements of GASB Statement Nos. 33 and 34. As a result, an entirely new financial presentation format has been implemented.

FINANCIAL REPORTING ENTITY: The Fourth Judicial District Court, General Fund (Judicial Expense Fund), was created under the Act No. 52 of 1984, effective on the 60th day after final adjournment of the 1984 legislative session of the State of Louisiana. The effective date of funding was set on November 1, 1984.

The purpose of the fund is to provide sufficient funding to expedite efficient operation of the court. In general, the fund is established and may be used for any purpose or purposes connected with, incidental to or related to the proper administration of the court.

The Fourth Judicial District Court, Special Revenue Fund (Child Support), authority was created under the Act No. 517 of 1986, effective within one year after final adjournment of the 1986 legislative session of the State of Louisiana. In accordance with Louisiana Revised Statutes, § 46: 236.5 the Fourth Judicial District Court implemented this process beginning November 1, 1990.

The purpose of the fund is to provide an expedited process for establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Revenues are to be expended to administer the proceedings related to the expedited process.

The Fourth Judicial District Court, Special Revenue Fund (Misdemeanor Probation), authority was created under the Louisiana Code of Criminal Procedure Article 895.1C. The Fourth Judicial District Court issued an order signed en banc February 26, 1993 implementing this process.

The purpose of the fund is to provide misdemeanor probation services by collecting monthly fines for establishment and enforcement of the probationary period. Revenues are to be expended to administer the proceedings related to the probation process.

The Fourth Judicial District Court, Special Revenue Fund (Drug Court), authority was created under the Louisiana Code of Criminal Procedure Article 193 and Article 18 by Rule XI of this court. The drug treatment and probation program shall be established in accordance with the provisions of LSAR.5.13:5301-5304. The Fourth Judicial District Court issued an order signed en banc February 4, 2000 implementing the process effective January 1, 2000.

The purpose of the fund is to administer drug offense charges. Revenues are to be expended to administer the monitoring, counseling, and enforcement of drug offense probation.

The Fourth Judicial District Court, Special Revenue Fund (Juvenile Drug Court) was granted an award of \$73,292.69 for the current fiscal year by the Supreme Court of Louisiana, Drug Court Program November 22, 2005.

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**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The purpose of the fund is to administer juvenile drug offense charges. Revenues are to be expended to administer the monitoring, counseling and enforcement of juvenile drug offense probation.

The accounting and reporting policies of the Fourth Judicial Court, Judicial Expense Fund conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Municipal Audit and Accounting Guide, the industry audit guide, Audits of State and Local Governmental Units; Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, and/or, where applicable, Public Law 98-502, the Single Audit Act of 1996, and OMB Circular A-133.

For financial reporting purposes, in conformity with the Governmental Accounting Standards Board (GASB), the Judicial Expense Fund, Child Support, and Court Services is a part of the Fourth Judicial District Court, a component of the Ouachita Parish Police Jury judicial system. The financial reporting entity consists of (a) the primary government (Ouachita Parish Policy Jury), (b) organization for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Ouachita Parish Policy Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish Police Jury.
2. Organizations for which the Ouachita Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Ouachita Parish Police Jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Ouachita Parish Police Jury provides for the operation and maintenance of the Courtroom and office space of the Judges in its parish courthouse, the Fourth Judicial District Court was determined to be a component unit of the Ouachita Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Fourth Judicial District Court and do not present information on the Ouachita Parish Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

BASIS OF PRESENTATION: In June, 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include, for the first time a Management Discussion and Analysis (MD & A) section providing an analysis of the Judicial Expense Fund's overall financial position and results of operations and financial statements prepared using full accrual accounting for all Judicial Expense Fund's activities.

BASIC FINANCIAL STATEMENTS: *Government-wide financial statements* - The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund financial statements - The financial transactions of the Judicial Expense Fund are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The funds of the Judicial Expense Fund are described as follows:

General Fund - The general fund is the general operating fund and accounts for all activities of the Judicial Expense Fund except those required to be accounted for in another fund.

Special Revenue Fund - Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes. Included in special revenue funds are the Child Support Fund and Court Services Fund which includes Misdemeanor Probation, Drug Court, and Juvenile Drug Court.

This report includes funds which are controlled by the Fourth Judicial District Court (Chief Judge and Judges) but determined to be a component unit of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury has significant control over the Judicial Expense Fund in the area of necessary capital outlay. The Ouachita Parish Police Jury would present this component unit in a discreet presentation format if it were included in their financial statements. The funds are administered by the Court Administrator.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd) .

CASH AND CASH EQUIVALENTS: Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

INVESTMENTS: In accordance with GASB Statement No. 31, the Court's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the credit standing of the issuer or by other factors, it is reported at fair value. The term "short-term" refers to investments, which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes.

INTERFUND RECEIVABLES/PAYABLES: Short-term interfund loans are classified as interfund receivables/payables.

PREPAID ITEMS: Advance payments for retirement are expensed as the period lapses. The balance in prepaid expense represents advance retirement payments due to expire during the subsequent month.

CAPITAL ASSETS: In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$1,000, or more are reported at historical cost. Additions, improvement and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Computer equipment, including software	5-10 years
Other office equipment	5-10 years
Furniture and fixtures	10-20 years

In the fund financial statements, fixed assets are accounted for as capital outlay expenditures of the fund upon acquisition. Capital assets reported herein include only those assets purchased by the Judicial Expense Fund and do not reflect assets of the court obtained from other sources.

COMPENSATED ABSENCES: The Fourth Judicial District Court accrues compensated absence expense based on unused vacation available to employees as of the last day of the fiscal year. Effective January 1, 1998, unused vacation will be accumulated, therefore all of the accrued compensated absence is recognized as a current year expenditure in the governmental funds. Accumulated sick leave is non-compensable, therefore, no provision has been made for unused sick leave.

NET ASSETS: Net assets comprise the various net earnings from operating income, nonoperating revenues and expenses, and capital contributions. Net assets are classified in the following three components:

Invested in capital assets, net of related debt - This component of net assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition of those assets. There was no outstanding debt attributable to these fixed assets as of June 30, 2006.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Restricted - This component of net assets consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There were \$20,457 restricted net assets as of June 30, 2006 related to the warrant revenue in the general fund .

Unrestricted net assets - This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

FUND EQUITY: Designated fund balances represent tentative plans for future use of financial resources.

INTERFUND TRANSACTIONS: Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

USE OF ESTIMATES: The preparation of component unit financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 EXPENDITURES - ACTUAL AND BUDGET

The Judicial Expense Fund had total actual expenditures greater than total budgeted expenses for the year by \$721,394. The actual revenues were greater than budgeted revenues for the year by \$755,353.

The unfavorable variances for the current period were due to the payroll account (See Note 13). The Chief Judge and Judges were aware of the variances and approved the additional expenses.

NOTE 3 DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

Included as cash and cash equivalents are bank accounts and short-term investments, especially certificates of deposit.

At June 30, 2006 the Fourth Judicial District Court had cash and cash equivalents (book balances) totaling \$2,243,303 as follows:

Interest-bearing demand deposits	\$ 363,303
Time deposits	<u>1,880,000</u>
Total	<u>\$ 2,243,303</u>

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 3 DEPOSITS AND INVESTMENTS (Cont'd)

The following is a summary of specific account information by custodial institution.

<u>Credit Risk</u>	<u>Book Balance</u>	<u>Account Balance</u>	<u>Maturity Date</u>	<u>Interest Rate</u>
Bancorp South Bank				
Special Revenue Fund				
Child Support Fund - Cert. of Dep.	\$ 500,000	\$ 500,000	08/26/06	3.85 %
Capital One Bank				
General Fund				
Judicial Expense - Cert. of Dep.	\$ 95,000	\$ 95,000	01/15/07	3.35 %
Special Revenue Funds				
Child Support - Cert. of Dep.	95,000	95,000	05/10/07	5.10 %
Subtotal	\$ 190,000	\$ 190,000		
Chase Bank				
General Fund (P/R) Checking	\$ 32,108	\$ 32,887		4.17 %
Ouachita Independent Bank				
General Fund				
Judicial Expense - Ckg.	\$ 150,709	\$ 154,158		1.13 %
Family in Needs Services - Ckg.	45,845	46,202		
Special Revenue Funds				
Child Support - Ckg.	35,643	42,546		0.80 %
Child Support - Cert. of Dep.	95,000	95,000	01/24/07	3.00 %
Child Support - CDARS	100,000	100,000	12/06/06	4.876%
Court Services - Ckg.	47,869	97,521		1.12 %
Juvenile Drug Court - Ckg.	5,880	17,015		0.60 %
Subtotal	\$ 480,946	\$ 552,442		
Progressive Bank				
General Fund				
Judicial Expense - Cert. Of Dep.	\$ 100,000	\$ 100,000	08/20/06	2.50 %
Judicial Expense - CDARS	100,000	100,000	12/21/06	5.15 %
TASC- Ckg.	45,249	45,249		0.51 %
Special Revenue Funds				
Child Support - Cert. of Dep.	100,000	100,000	08/20/06	2.50 %
Child Support - CDARS	400,000	400,000	11/24/06	4.55 %
Court Services - CDARS	200,000	200,000	12/21/06	5.15 %
Subtotal	\$ 945,249	\$ 945,249		
Regions Bank				
General Fund				
Judicial Expense - Cert. of Dep.	\$ 95,000	\$ 95,000	11/10/06	3.35 %
Total Cash and Cash Equivalent	\$ 2,243,303			

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 3 DEPOSITS AND INVESTMENTS (Cont'd)

Custodial Credit Risks - Deposits

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 2006 the Fourth Judicial District Court had \$2,315,578 in deposits (collected bank balances). These deposits are secured from risk by \$1,322,887 of federal deposit insurance (Category 1) and \$992,691 of pledged securities held by the bank's agent in the name of the bank (Category 3) as of June 30, 2006.

In accordance with LRS 49:321, state depositing authorities shall require as security for deposit of state funds authorized bonds or other interest bearing notes; authorized promissory notes, warrants, or certificates of indebtedness unmaturing or payable on demand. Fair value, excluding interest, of such securities held by the depositing authority shall be equal to 100% of the amount on deposit to the credit of the depositing authority except that portion appropriately insured. Designated depositories may be granted a period not to exceed five days from the date of any deposit to post the necessary security.

Category 1 represents deposits insured (inclusive of FDIC, SIPC, or similar federal security) or collateralized with securities held by the Court or its agent in the Court's name. Category 2 represents deposits collateralized with securities held by the pledging financial institution's trust department or agent in the Court's name. Category 3 represents deposits uncollateralized including any securities held for the entity but not in the Court's name.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the securities within 10 days of being notified by the Fourth Judicial District Court that the fiscal agent has failed to pay deposited funds upon demand.

B. Investments

Similar to cash deposits, investments held at a financial institution can be categorized according to three levels of risk. These three levels of risk are:

- Category 1: Investments that are insured, registered or held by the entity or by its agent in the Court's name.
- Category 2: Investments that are uninsured and unregistered held by the counter party's trust department or agent in the Court's name.
- Category 3: Uninsured and unregistered investments held by the counterparty, it's trust or it's agent, but not in the Court's name.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 4 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consisted of the following:

General Fund

Judicial Expense Fund

Court fees - Ouachita Parish, Sheriff Department State of Louisiana (includes interest)	\$ 17,267
Court fees - Ouachita Parish, Clerk of Court State of Louisiana	3,825
Court fees - Morehouse Parish, Sheriff Department State of Louisiana	2,229
Court fees - Morehouse Parish, Clerk of Court State of Louisiana	1,290
Travel expense reimbursement - Justice Department, State of Louisiana	<u>18,026</u>

Totals \$ 42,637

Special Revenue Funds

Child Support

Court fees - Department of Health and Human Resources, State of Louisiana	\$ 45,783
Equipment rental reimbursement - Monroe City Court Monroe, Louisiana	61

Drug Court Fund

Operation fees - Supreme Court State of Louisiana	103,403
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Juvenile Drug Court Fund

Operation fees - Supreme Court State of Louisiana	<u>24,327</u>
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Totals \$ 173,574

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2006 was as follows:

	Balance June 30, 2005	Additions	Retirements	Balance June 30, 2006
Government Activities:				
Computers & Printers	\$ 184,633	\$ 43,778	\$ 0	\$ 228,411
Equipment	113,886	7,774	0	121,660
Totals at Historical Cost	\$ 298,519	\$ 51,552	\$ 0	\$ 350,071
Less Accumulated Depreciation for:				
Computers	\$ 99,105	\$ 34,597	\$ 0	\$ 133,702
Equipment	93,578	5,866	0	99,444
	\$ 192,683	\$ 40,463	\$ 0	\$ 233,146
Governmental Activities Capital Assets Net	\$ 105,836	\$ 11,089	\$ 0	\$ 116,925

Depreciation expense was charged to governmental functions as follows:

Judicial Expense Fund	\$ 15,192
Child Support Fund	6,592
Court Services Fund	18,679
	<u>\$ 40,463</u>

NOTE 6 PENSION PLANS

Plan Description. Many employees of the Court are members of the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The LASERS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. Benefits granted by the LASERS are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana State Employees' Retirement, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0600.

Funding Policy. Plan members of the Court are required by state statute to contribute 7.5 percent or 11.5 percent of their annual covered salary and the Court (employer) is required to contribute at an actuarially determined rate. The current employer rate is 19.1, 17.8 and 19.1 percent of annual covered payroll as of June 30, 2006, 2005 and 2004, respectively. The contribution requirements of plan members and the Court are established and may be amended by state statute. As provided by state statute, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's employer contributions to the LASERS for the years ending June 30, 2006, 2005 and 2004 were \$164,900, \$54,911 and \$42,900, respectively, equal to the required contribution for the year.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 6 PENSION PLANS (Cont'd)

Other Plan Description. The employees that are not members of LASERS are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), Public Employee Retirement System (PERS), controlled and administered by a separate board of trustees. This System is composed of two distinct plans, Plan A and Plan B with separate assets and benefit provisions. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619 or by calling (225) 928-1361.

Other Plan Funding Policy. To this system plan members are required to contribute 9.5 percent of their annual covered salary and this court reimburses the primary government, the Ouachita Parish Police Jury and Morehouse Parish Clerk of Court for retirement contributions at actuarially determined rates made into the System. The employer rate is 12.75, 12.75 and 11.75 percent of annual covered payroll effective as of January 1, 2006, 2005 and 2004, respectively. The Court reimbursed \$59,951, \$55,909 and \$42,813 to the Ouachita Parish Police Jury for contributions to the System during the years ending June 30, 2006, 2005 and 2004, respectively, as its share of contributions, equal to the required contributions for the year. The Court reimbursed \$3,393, \$3,538 and \$2,515 to the Morehouse Parish Clerk of Court for contributions to the System during the years ending June 30, 2006, 2005 and 2004, respectively, as its share of contributions, equal to the required contributions for the year.

NOTE 7 DUE TO OTHER GOVERNMENTAL UNITS

Accounts due to other governmental units consist of the following:

General Fund	
Judicial Expense Fund	
Ouachita Parish Sheriff Department-State of Louisiana	\$ 1,542
Ouachita Parish Police Jury - State of Louisiana	5,765
State of Louisiana, Department of Revenue and Taxation	<u>78</u>
Total General Fund	<u>\$ 7,385</u>
Special Revenue Funds	
Child Support Fund	
Ouachita Parish Sheriff Department - State of Louisiana	\$ 1,542
Ouachita Parish Police Jury - State of Louisiana	5,337
Morehouse Parish Clerk of Court - State of Louisiana	2,555
Court Services Fund (Misdemeanor, Drug Court, and Juvenile Drug Court)	
Ouachita Parish Sheriff Department - State of Louisiana	1,542
Ouachita Parish Police Jury - State of Louisiana	31,874
State of Louisiana, Department of Health and Human Resources Fund	<u>2,505</u>
Total Special Revenue Funds	<u>\$ 45,355</u>

NOTE 8 COMPENSATED ABSENCES

At June 30, 2006, employees of the Fourth Judicial District Court have accumulated and vested \$83,727 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$9,028 is recorded as an obligation of the General Fund and \$74,699 is recorded as an obligation of the Special Revenue Funds.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 9 CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency Funds:				
Misdemeanor Probation Fund				
Ouachita Parish Sheriff's				
Department, Monroe, Louisiana	\$ 0	\$ 39,836	\$ 39,836	\$ 0
Morehouse Parish Sheriff's				
Department, Bastrop, Louisiana	0	5,804	5,804	0
Indigent Defender Board, Monroe, Louisiana	0	7,775	7,775	0
Restitution Recipients, Fourth District, State of Louisiana	5,271	61,057	63,344	2,984
	<u>\$ 5,271</u>	<u>\$ 114,472</u>	<u>\$ 116,759</u>	<u>\$ 2,984</u>

NOTE 10 JOINT VENTURES

The Child Support Fund has entered into agreements with the Ouachita Parish Police Jury, Ouachita Clerk of Court, and the Morehouse Clerk of Court for reimbursement of salaries, payroll taxes, group insurance, retirement and workman's compensation related to employees. The Misdemeanor Probation Fund and Drug Court Fund have also entered into agreements with the Ouachita Parish Police Jury for reimbursement of salaries, payroll taxes, group insurance, retirement and workman's compensation related to employees. The Ouachita Parish Police Jury and Morehouse Parish Police Jury are reimbursed one dollar per page per case filed by those offices for costs directly related to the indigent cases of the Judicial Expense Fund included in these financial statements as a general fund expense. As the Fourth Judicial District Court, Child Support Fund, Misdemeanor Probation Fund, and Drug Court Fund reimburses the other governmental units, the appropriate expense accounts are debited and reflected in the financial statements.

NOTE 11 GRANT PROGRAMS

Families in Need of Services (FINS)

The Court was ordered to furnish the administration and implementation of Families In Need of Services, per Title VII of the Louisiana Children's Code, within the Fourth Judicial District, State of Louisiana.

The Fourth Judicial District Court, Judicial Expense Fund, continues to participate in another contract with the Louisiana Supreme Court, State of Louisiana under the "Families In Need of Services Program" (FINS). The contract was continued for the period beginning July 1, 2005 until June 30, 2006 and funded monthly from July 1, 2005 until June 30, 2006 for \$47,247.

The total expenditures of the Fourth Judicial District Court, Judicial Expense Fund related to the FINS programs was \$71,951 for the fiscal year ended June 30, 2006.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2006**

NOTE 11 GRANT PROGRAM (Cont'd)

Truancy Assessment and Service Center (TASC)

The Fourth Judicial District Court, Judicial Expense Fund, continues to participate in a contract with the Louisiana State University, Office of Social Services Research and Development, State of Louisiana under the "Truancy Assessment and Service Center (TASC) Assistance Program". The contract was approved for the period beginning July 1, 2005 until June 30, 2006 and funded based upon monthly statements of plan expenditures. The Court received \$132,108 for the fiscal year ended June 30, 2006.

The total expenditures of the Fourth Judicial District Court, Judicial Expense Fund related to this program was \$118,598 for the fiscal year ended June 30, 2006.

Temporary Assistance for Needy Families (TANF)

The Fourth Judicial District Court, Court Services Fund, has been awarded from the Louisiana Supreme Court, State of Louisiana Drug Court Program Office funds that include federal grants totaling \$56,976 during the fiscal year ended June 30, 2006 from the "Temporary Assistance for Needy Families" (TANF) program.

The total expenditures of the Fourth Judicial District Court related to this program was \$74,243 for the fiscal year ending June 30, 2006.

Louisiana Commission on Law Enforcement Grant (LCLE)

The Fourth Judicial District Court, Judicial Expense Fund, Child Support Fund and Court Services Fund has been awarded a grant November 14, 2005 in the amount of \$24,566.42 for computer equipment needed to create a network. The grant was made in conjunction with the Victims of Crime Act as approved for the State of Louisiana and the Louisiana Supreme Court, via the Louisiana Commission on Law Enforcement (LCLE). The Judicial Expense Fund (JEF) received \$8,189, the Child Support Fund (CS) received \$8,189 and the Court Services Fund (CSF) received \$8,189. The Court expended matching funds by JEF of \$2,047, CS of \$2,047, and CSF of \$2,047 that represented twenty (20) percent of total cost.

NOTE 12 RISK MANAGEMENT

The Fourth Judicial District Court, Judicial Expense Fund is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters for which the Fourth Judicial District Court, Judicial Expense Fund carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 13 RESTATEMENT

Beginning July 1, 2005, the Fourth Judicial District Court, Judicial Expense Fund payroll account impress account is included in the Court's financial reporting entity as a part of the general fund. Beginning net assets for the general fund is restated for \$10,518 related to the payroll account.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**REQUIRED SUPPLEMENTAL INFORMATION (PART B)
BUDGETARY COMPARISON SCHEDULES**

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
(JUDICIAL EXPENSE FUND)
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Budgeted Amount</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Resources (Inflows):				
Court Fees - Ouachita Parish	\$ 209,300	\$ 257,700	\$ 261,531	\$ 3,831
Court Fees - Morehouse Parish	51,200	41,653	41,601	(52)
Grant Revenue	213,250	221,439	187,545	(33,894)
Warrant Revenue			782,397	782,397
Interest Income	9,500	12,780	15,789	3,009
Other Income	500		62	62
Transfers In From Other Funds	30,000	30,000	30,000	0
Amounts Available for Appropriation	<u>\$ 513,750</u>	<u>\$ 563,572</u>	<u>\$ 1,318,925</u>	<u>\$ 755,353</u>
Charges to Appropriation (Outflows):				
Assets Expenditures	\$ 29,500	\$ 14,146	\$ 14,146	\$ 0
Small Asset Expenditure	17,700	14,702	11,377	3,325
Court Reporter Costs	5,000	4,267	3,867	400
Insurance Expense	20,704	22,492	100,170	(77,678)
Internet Access	3,520	3,568	5,009	(1,441)
Miscellaneous	951	2,503	2,881	(378)
Office Supplies and Postage	16,862	18,203	12,318	5,885
Payroll Taxes	4,915	4,913	24,353	(19,440)
Professional Fees	58,498	59,969	76,276	(16,307)
Reference Materials and Dues	850	800	797	3
Rent - Equipment & Parking	14,396	15,357	17,351	(1,994)
Repair, Maintenance and Warranty	4,660	6,516	6,621	(105)
Retirement Expense	20,234	22,843	123,592	(100,749)
Salaries	263,581	263,581	796,504	(532,923)
Seminars, Meetings, and Travel	29,250	33,718	16,390	17,328
Telephone Expense	5,160	6,105	3,341	2,764
Training	3,000	616	700	(84)
Total Charges to Appropriations	<u>\$ 498,781</u>	<u>\$ 494,299</u>	<u>\$ 1,215,693</u>	<u>\$ (721,394)</u>
Excess of Resources Over (Under) Charges for Appropriations	\$ 14,969	\$ 69,273	\$ 103,232	\$ 33,959
Fund Balance - Beginning	<u>519,239</u>	<u>519,239</u>	<u>519,239</u>	<u>0</u>
Fund Balance - Ending	<u>\$ 534,208</u>	<u>\$ 588,512</u>	<u>\$ 622,471</u>	<u>\$ 33,959</u>

See accountants' compilation report and accompanying notes.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND
(CHILD SUPPORT FUND)
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Budgeted Amount</u>		<u>Actual Amounts</u>	Variance With Final Budget
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Resources (Inflows):				
Court Fees -	\$ 538,000	\$ 548,400	\$ 548,779	\$ 379
Grant Income		8,189	8,189	0
Interest Income	32,760	43,300	44,597	1,297
Other Income	133		166	166
Amounts Available for Appropriation	<u>\$ 570,893</u>	<u>\$ 599,889</u>	<u>\$ 601,731</u>	<u>\$ 1,842</u>
Charges to Appropriation (Outflows):				
Assets Expenditures	\$ 35,000	\$ 12,553	\$ 12,553	\$ 0
Small Asset Expenditure	4,000	6,250	6,135	115
Court Process/Operation Fee	2,466	2,466	0	2,466
Insurance Expense	37,948	40,477	40,915	(438)
Internet Access	1,511	1,140	1,144	(4)
Miscellaneous	1,000	109	107	2
Payroll Taxes	9,179	9,725	8,766	959
Professional Fees	65,838	75,563	77,432	(1,869)
Reference Materials and Dues	42,000	41,800	43,156	(1,356)
Rent	16,035	15,331	15,331	0
Repair, Maintenance and Warranty	1,620	1,268	1,309	(41)
Retirement Expense	54,072	60,502	60,234	268
Salaries	327,299	340,190	340,515	(325)
Seminars, Meetings & Travel	9,000	7,994	7,970	24
Supplies	10,500	6,900	7,380	(480)
Telephone and Utility Expense	1,332	1,834	1,730	104
Training	1,500			0
Transfers to Other Funds	30,000	30,000	30,000	0
Total Charges to Appropriations	<u>\$ 650,300</u>	<u>\$ 654,102</u>	<u>\$ 654,677</u>	<u>\$ (575)</u>
Excess of Resources Over (Under) Charges for Appropriations	\$ (79,407)	\$ (54,213)	\$ (52,946)	\$ 1,267
Fund Balance - Beginning	<u>1,438,121</u>	<u>1,438,121</u>	<u>1,438,121</u>	<u>0</u>
Fund Balance - Ending	<u>\$ 1,358,714</u>	<u>\$ 1,383,908</u>	<u>\$ 1,385,175</u>	<u>\$ 1,267</u>

See accountants' compilation report and accompanying notes.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE -SPECIAL REVENUE FUND
(MISDEMEANOR PROBATION FUND)
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Budgeted Amount</u>		Actual Amounts	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Resources (Inflows):				
Court Fees -	\$ 337,750	\$ 365,680	\$ 361,802	\$ (3,878)
Grant Income			8,189	8,189
Interest Income	6,000	7,055	8,816	1,761
Other Income			27	27
Amounts Available for Appropriation	<u>\$ 343,750</u>	<u>\$ 372,735</u>	<u>\$ 378,834</u>	<u>\$ 6,099</u>
Charges to Appropriation (Outflows):				
Assets Expenditures	\$ 19,010	\$ 18,902	\$ 24,853	\$ (5,951)
Small Asset Expenditure	7,500	3,548	5,545	(1,997)
Insurance Expense	31,515	44,324	45,268	(944)
Internet Access	2,000	1,636	1,638	(2)
Miscellaneous	750	12	155	(143)
Postage	1,800	2,461	2,252	209
Payroll Taxes	3,274	3,598	3,601	(3)
Professional Fees	27,923	41,138	50,975	(9,837)
Reference Materials and Dues	500	66	66	0
Rent	4,549	7,184	7,236	(52)
Repair, Maintenance and Warranty	1,879	7,860	8,012	(152)
Retirement Expense	29,501	29,509	29,572	(63)
Salaries	205,696	194,937	234,625	(39,688)
Seminars, Meetings and Travel	645	1,479	1,559	(80)
Supplies	6,750	9,577	7,778	1,799
Telephone and Utility Expense	4,680	2,987	4,567	(1,580)
Training		125	125	0
Total Charges to Appropriations	<u>\$ 347,972</u>	<u>\$ 369,343</u>	<u>\$ 427,827</u>	<u>\$ (58,484)</u>
Excess of Resources Over (Under) Charges for Appropriations	\$ (4,222)	\$ 3,392	\$ (48,993)	\$ (52,385)
Fund Balance - Beginning	335,225	335,225	335,225	0
Fund Balance - Ending	<u>\$ 331,003</u>	<u>\$ 338,617</u>	<u>\$ 286,232</u>	<u>\$ (52,385)</u>

See accountants' compilation report and accompanying note.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND
(DRUG COURT FUND)
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Budgeted Amount</u>		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Resources (Inflows):				
Drug Screen Fees -	\$ 22,000	\$ 18,527	\$ 19,276	\$ 749
Supreme Court	450,000	401,071	393,024	(8,047)
Supreme Court - TANF		48,929	56,976	8,047
Amounts Available for Appropriation	<u>\$ 472,000</u>	<u>\$ 468,527</u>	<u>\$ 469,276</u>	<u>\$ 749</u>
Charges to Appropriation (Outflows):				
Small Asset Expenditure	\$	\$ 300	\$ 700	\$ (400)
Insurance Expense	17,036	10,681	10,825	(144)
Internet Access	294	735	782	(47)
Miscellaneous	2	105	132	(27)
Office Supplies and Postage	300	1,711	1,752	(41)
Payroll Taxes	1,987	1,706	1,707	(1)
Professional Fees	207,623	214,322	215,635	(1,313)
Rent	2,068	403	408	(5)
Repair, Maintenance and Warranty	205	319	332	(13)
Retirement Expense	17,475	14,928	14,845	83
Salaries	137,060	122,754	133,544	(10,790)
Seminars, Meetings & Travel	9,520	12,382	12,748	(366)
Supplies	54,930	53,292	60,911	(7,619)
Telephone and Utility Expense	1,500	923	923	0
Training		100	100	0
Total Charges to Appropriations	<u>\$ 450,000</u>	<u>\$ 434,661</u>	<u>\$ 455,344</u>	<u>\$ (20,683)</u>
Excess of Resources Over (Under) Charges for Appropriations	\$ 22,000	\$ 33,866	\$ 13,932	\$ (19,934)
Fund Balance - Beginning	<u>(16,007)</u>	<u>(16,007)</u>	<u>(16,007)</u>	<u>0</u>
Fund Balance - Ending	<u>\$ 5,993</u>	<u>\$ 17,859</u>	<u>\$ (2,075)</u>	<u>\$ (19,934)</u>

See accountants' compilation report and accompanying notes.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND
(JUVENILE DRUG COURT FUND)
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Variance With Budget Positive (Negative)</u>
Resources (Inflows):			
Drug Screen Fees -	\$	\$	\$
Supreme Court	73,293	570	570
Interest Income		60,292	(13,001)
Amounts Available for		21	21
Appropriation	<u>\$ 73,293</u>	<u>\$ 60,883</u>	<u>\$ (12,410)</u>
Charges to Appropriation (Outflows):			
Asset Expenditure	\$ 1,000	\$	\$ 1,000
Small Asset Expenditure	4,383	2,152	2,231
Internet Access	719	514	205
Miscellaneous	2	42	(40)
Office Supplies and Postage	2,250		2,250
Professional Fees	52,437	46,194	6,243
Rent		464	(464)
Repair, Maintenance and Warranty		198	(198)
Seminars, Meetings & Travel	8,642	10,121	(1,479)
Supplies	3,500	331	3,169
Telephone and Utility Expense	360	176	184
Training		100	(100)
Total Charges to Appropriations	<u>\$ 73,293</u>	<u>\$ 60,292</u>	<u>\$ 13,001</u>
Excess of Resources Over (Under)			
Charges for Appropriations	\$	\$ 591	\$ 591
Fund Balance - Beginning			
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 591</u>	<u>\$ 591</u>

See accountants' compilation report and accompanying notes.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

SUPPLEMENTARY INFORMATION

CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Phone (818) 828-1717

Fax (818) 822-5121

E-Mail: chhcpas@bellsouth.net

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Judges of the
Fourth Judicial District Court
Judicial Expense Fund
Monroe, Louisiana

We have audited the component unit financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Fourth Judicial District Court, Judicial Expense Fund, a component unit of the Ouachita Parish Police Jury, as of and for the year ended June 30, 2006, which collectively comprise the Fourth Judicial District Court, Judicial Expense Fund's component unit financial statements and have issued our report thereon dated December 6, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fourth Judicial District Court, Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the component unit financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

The Honorable Judges of the
Fourth Judicial District Court
Judicial Expense Fund
Page 2

Compliance

As part of obtaining reasonable assurance about whether the Fourth Judicial District Court, Judicial Expense Fund's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within the organization, Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Cameron, Hines & Hartt (APAC)

West Monroe, Louisiana
December 6, 2006

FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2006

The Honorable Judges of the
Fourth Judicial District Court
Judicial Expense Fund
Monroe, Louisiana

We have audited the component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund as of and for the year ended June 30, 2006, and have issued our report thereon dated December 6, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2006, resulted in an unqualified opinion.

Section I- Summary of Auditor's Reports

- A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness ___ yes X no Reportable Conditions ___ yes X no

Compliance

Compliance Material to Financial Statements ___ yes X no

- B. Federal Awards – N/A

Internal Control

Material Weakness ___ yes ___ no Reportable Conditions ___ yes ___ no

Type of Opinion on Compliance Unqualified ___ Qualified ___
For Major Programs Disclaimer ___ Adverse ___

Are their findings required to be reported in accordance with Circular A-133, Section .510 (a)?

- C. Identification of Major Programs: N/A

CFDA Number(s) Name of Federal Program (or cluster)

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? N/A

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2006**

(Continued)

Section II- Financial Statement Findings

No matters were reported.

Section III- Federal Award Findings and Question Costs- N/A

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2006**

Section I- Internal Control and Compliance Material to the Financial Statements

This section is not applicable for this entity.

Section II- Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No management letter was issued.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
WITH NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED JUNE 30, 2006

<u>Federal Grants/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Program passed through the Louisiana State Supreme Court: Department of Health and Human Services - Administration for Children and Families: Temporary Assistance for Needy Families	93.558	\$ 189,084	\$ 189,084	\$ 189,084
Louisiana Commission On Law Enforcement: Drug Court Program	16.575	24,566	24,566	24,566
		<u>\$ 213,650</u>	<u>\$ 213,650</u>	<u>\$ 213,650</u>

1. General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Fourth Judicial District Court. The Fourth Judicial District Court did not pass through any of its federal awards to a subrecipient during the year.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting as contemplated under accounting principles generally accepted in the United States of America and which is the same basis of accounting used for presenting the component unit financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
SCHEDULE OF JUDGES
FOR THE YEAR ENDED JUNE 30, 2006**

Division A	Judge Jimmy N. Dimos
Division B	Judge Sharon I. Marchman
Division C	Judge Wilson Rambo
Division D	Judge H. Stephens Winters
Division E	Chief Judge Marcus R. Clark
Division F	Judge C. Wendell Manning
Division G	Judge Carl Van Sharp
Division H	Judge Benjamin Jones
Division I	Judge Alvin R. Sharp

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**BALANCE SHEET - SCHEDULE OF COMBINING ACCOUNTS
GENERAL FUND**

JUNE 30, 2006

	Judicial Expense Fund	FINS Fund	Truancy Fund	Payroll Account	Combined Accounts
Assets					
Cash in Bank	\$ 540,709	\$ 45,845	\$ 45,249	\$ 32,108	\$ 663,911
Prepaid Expenses and Deposits Due From Other Governmental Units	1,114			2,469	3,583
Accounts Receivable Due From Other Funds	42,637				42,637
	736				736
	250				250
Total Assets	\$ 585,446	\$ 45,845	\$ 45,249	\$ 34,577	\$ 710,867
Liabilities and Fund Balances					
Liabilities					
Accrued and Other Liabilities Due to Other Governmental Units	\$ 13,127	\$ 2,529		\$ 10,923	\$ 26,579
Compensated Absences Payable Due to Other Funds	1,619	2,569		3,197	7,385
	4,569	4,459			9,028
	404		45,250		45,404
Total Liabilities	\$ 19,719	\$ 9,557	\$ 45,250	\$ 14,120	\$ 88,396
Fund Balances					
Unrestricted	\$ 565,727	\$ 36,288	\$ (1)		\$ 602,014
Restricted				20,457	20,457
Total Fund Balances	\$ 565,727	\$ 36,288	\$ (1)	\$ 20,457	\$ 622,471
Total Liabilities and Fund Balances	\$ 585,446	\$ 45,845	\$ 45,249	\$ 34,577	\$ 710,867

† After internal receivables and payables have been eliminated.

**FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
MONROE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SCHEDULE OF COMBINING ACCOUNTS
GENERAL FUND**

JUNE 30, 2006

	Judicial Expense Fund	FINS Fund	Truancy Fund	Payroll Account	Combined Accounts
Revenues					
Court Fees - Ouachita Parish	\$ 261,531	\$	\$	\$	\$ 261,531
Court Fees - Morehouse Parish	41,601				41,601
Grant Revenue	8,189	47,248	132,108		187,545
Warrant Revenue - Ouachita Parish				681,547	681,547
Warrant Revenue - Morehouse Parish				100,850	100,850
Interest Income	13,942		111	1,736	15,789
Other Income	62				62
Transfers in From Other Funds		30,000			30,000
Amounts Available for Appropriation	\$ 325,325	\$ 77,248	\$ 132,219	\$ 784,133	\$ 1,318,925
Expenditures					
Asset Expenditures	\$ 14,146	\$	\$	\$	\$ 14,146
Small Asset Expenditures	11,377				11,377
Court Reporter/Process Costs	3,867				3,867
Insurance Expense	13,551	3,395	5,094	78,130	100,170
Internet Access	3,568	97	1,344		5,009
Miscellaneous	2,040		276	565	2,881
Office Supplies & Postage	10,064	1,014	1,090	150	12,318
Payroll taxes	2,263	598	1,288	20,204	24,353
Professional Fees	51,604	14,155	10,517		76,276
Reference Materials & Dues	797				797
Rent - Equipment	14,547	1,634	1,170		17,351
Repair, Maintenance, & Warranty	5,888	227	506		6,621
Retirement Expense	10,409	4,915	7,813	100,455	123,592
Salaries	93,393	42,855	85,650	574,606	796,504
Seminars, Meetings, & Travel	10,887	2,673	2,830		16,390
Telephone Expense	1,932	389	1,020		3,341
Training	616			84	700
Total Charges to Appropriations	\$ 250,949	\$ 71,952	\$ 118,598	\$ 774,194	\$ 1,215,693
Excess of Resources Over (Under)					
Charges for Appropriations	\$ 74,376	\$ 5,296	\$ 13,621	\$ 9,939	\$ 103,232
FUND BALANCE - BEGINNING	491,351	30,992	(13,622)	10,518	519,239
FUND BALANCE - ENDING	\$ 565,727	\$ 36,288	\$ (1)	\$ 20,457	\$ 622,471

The accompanying notes are an integral part of this financial statement.